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Cc:

Subject: RE: Questions in Advance of RO Advanced Training

This is a late response, but yes, the IRS can seize property from the innocent spouse if the spouse is holding property as a nominee for the liable spouse, or jointly with the liable spouse to the extent that the tax lien for the liable spouse's tax liability attaches to that property.

As far as intellectual property, I am not aware of any specific issues or cases, maybe you can give me more details.